

TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE



FISCAL NOTE

HB 2356 - SB 2276

February 6, 2018

SUMMARY OF BILL: Increases, from 10 to 12 years, the minimum period of time a county assessor of property is required to maintain records of the actions taken by a county board of equalization (CBOE).

ESTIMATED FISCAL IMPACT:

NOT SIGNIFICANT

Assumption:

- Any fiscal impact to local government resulting from increasing the period of time a county assessor of property is required to maintain CBOE records is estimated to be not significant.

CERTIFICATION:

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in blue ink that reads "Krista M. Lee".

Krista M. Lee, Executive Director

/amj

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